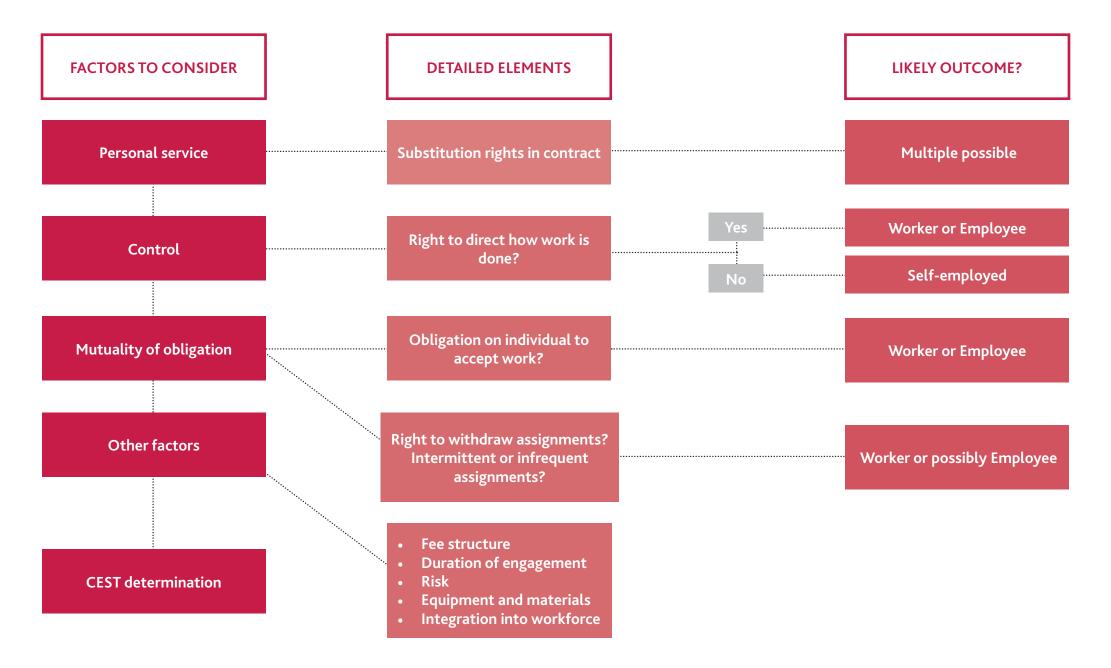


HIRING AN INDIVIDUAL DIRECT





HIRING AN INDIVIDUAL VIA AN INTERMEDIARY

Hiring via an employment agency	Does the agency employ the individual and make PAYE deductions?	If yes, agency worker
Hiring via another intermediary e.g. umbrella company	Does the intermediary employ the individual and make PAYE deductions?	If yes, self-employed
Hiring via a personal service company owned or controlled by the	IR35 applies	Check employment status factors as per above flowchart CEST determination
individual	Medium and large companies and public sector organisations	Off-payroll working rules apply